

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2014**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

Board of Education
Anthony-Harper Unified School District No. 361
Anthony, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Anthony-Harper Unified School District No. 361

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of regulatory basis cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Anthony-Harper Unified School District No. 361**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and schedule of cash receipts and expenditures-capital projects (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated November 4, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2014, on our consideration of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 8, 2014

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending		Add			
	Cash Balance		Encumbrances				Cash Balance	Unencumbered and Accounts Payable	Ending Cash Balance			
General Fund	\$	354,960	\$	150	\$	6,503,214	\$	6,802,085	\$	16,786	\$	73,025
Special Purpose Funds												
Supplemental General		154,561		0		2,168,046		2,253,821		38,603		107,389
At Risk (4 Year Old)		30,000		0		74,000		98,575		0		5,425
At Risk (K-12)		208,989		0		1,128,241		1,165,269		0		171,961
Bilingual Education		30,258		0		20,000		6,966		345		43,637
Capital Outlay		364,030		0		446,295		312,560		51,460		549,225
Driver Training		13,001		0		4,565		181		0		17,385
Food Service		154,528		0		453,021		457,234		0		150,315
Professional Development		20,243		0		0		18,849		0		1,394
Special Education		283,342		0		1,527,001		1,519,809		0		290,534
Vocational Education		100,000		135		270,181		225,832		6,370		150,854
KPERS Contribution		0		0		507,687		507,687		0		0
Federal Funds		1,102		0		337,377		375,993		2,994		(34,520)
Gifts and Grants		3,093		0		0		2,237		0		856
Contingency Reserve		449,092		0		0		0		0		449,092
Textbook Rental		29,802		0		69,789		22,570		709		77,730
District Activity Funds		34,577		0		74,503		78,630		0		30,450
Debt Service												
Bond and Interest		496,995		0		402,527		468,372		0		431,150
Capital Projects		9,746		0		0		2,843		0		6,903
	\$	2,738,319	\$	285	\$	13,986,447	\$	14,319,513	\$	117,267	\$	2,522,805

Checking and Money Market Accounts Certificates of Deposit

\$	266,699
	<u>2,495,554</u>
	2,762,253
	<u>(239,448)</u>
\$	2,522,805

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ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Anthony-Harper Unified School District No. 361 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Anthony and Harper, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Capital Projects Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$507,687. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 4 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						Total
	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Food Service	Special Education	Vocational Education	
Transfer from:							
General Fund	\$ 74,000	\$ 978,241	\$ 20,000	\$ 0	\$ 1,239,461	\$ 270,181	\$ 2,581,883
Supplemental							
General Fund	0	150,000	0	37,887	223,820	0	411,707
	<u>\$ 74,000</u>	<u>\$ 1,128,241</u>	<u>\$ 20,000</u>	<u>\$ 37,887</u>	<u>\$ 1,463,281</u>	<u>\$ 270,181</u>	<u>\$ 2,993,590</u>

Note 6 - Subsequent Events:

The District has evaluated subsequent events through October 8, 2014, the date which the financial statement was available to be issued.

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 7 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$2,762,253 and the bank balance was \$3,417,511. The bank balance is held by three banks. Of the bank balance, \$3,220,704 was covered by depository insurance, and the remaining \$196,807 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 8 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 9 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Under an early retirement plan of the District, an employee currently an employee of the District, at least 53 years of age but less than 65 years of age and has served with the District for at least 15 years is eligible for retirement. The plan shall provide retirement remuneration of 15% of the former employee's immediate previous year's salary and the same health insurance benefits as provided to teachers within the District. The benefits terminate upon the death of the former employee, after 10 years or when the former employee becomes eligible for full social security benefits, whichever is earlier.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$214,450 for postemployment benefits for nineteen former employees.

Note 10 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12 % of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803 and \$298,635,383 respectively, equal to the required contributions for each year.

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds 2009 Series	3.50 - 4.50	4/7/09	6,500,000	10/1/29

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds 2009 Series	<u>\$ 6,025,000</u>	<u>\$ 0</u>	<u>\$ 235,000</u>	<u>\$ 5,790,000</u>	<u>\$ 233,372</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2015	\$ 245,000	\$ 233,372	\$ 478,372
2016	255,000	224,973	479,973
2017	270,000	216,222	486,222
2018	285,000	207,035	492,035
2019	295,000	187,173	482,173
2020 - 2024	1,725,000	757,575	2,482,575
2025 - 2029	2,205,000	360,555	2,565,555
2030	510,000	11,475	521,475
	<u>\$ 5,790,000</u>	<u>\$ 2,198,380</u>	<u>\$ 7,988,380</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 7,005,885	\$ (365,761)	\$ 161,961	\$ 6,802,085	\$ 6,802,085	\$ 0
Special Purpose Funds						
Supplemental General	2,323,569	(69,748)	0	2,253,821	2,253,821	0
At Risk (4 Year Old)	101,500	0	0	101,500	98,575	(2,925)
At Risk (K-12)	1,310,500	0	0	1,310,500	1,165,269	(145,231)
Bilingual Education	50,500	0	0	50,500	6,966	(43,534)
Capital Outlay	484,000	0	0	484,000	312,560	(171,440)
Driver Training	8,850	0	0	8,850	181	(8,669)
Food Service	510,000	0	0	510,000	457,234	(52,766)
Professional Development	20,000	0	0	20,000	18,849	(1,151)
Special Education	1,702,275	0	0	1,702,275	1,519,809	(182,466)
Vocational Education	240,400	0	0	240,400	225,832	(14,568)
KPERS Contribution	516,728	0	0	516,728	507,687	(9,041)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	375,993	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,237	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	22,570	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	78,630	XXXXXXXXXX
Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Bond and Interest	468,373	0	0	468,373	468,372	(1)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,843	XXXXXXXXXX
	<u>\$ 14,742,580</u>	<u>\$ (435,509)</u>	<u>\$ 161,961</u>	<u>\$ 14,469,032</u>	<u>\$ 14,319,513</u>	<u>\$ (631,792)</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,359,083	\$ 1,857,219	\$ 1,619,605	\$ 237,614
State Sources	5,842,406	4,645,995	5,029,038	(383,043)
	<u>7,201,489</u>	<u>6,503,214</u>	<u>\$ 6,648,643</u>	<u>\$ (145,429)</u>
Expenditures				
Instruction	2,662,745	2,577,073	\$ 2,960,305	\$ (383,232)
Student Support Services	66,168	76,201	76,580	(379)
Instructional Support Staff	23,209	223	0	223
General Administration	528,478	521,831	510,160	11,671
School Administration	496,969	514,988	544,180	(29,192)
Operations & Maintenance	20,453	24,072	23,000	1,072
Student Transportation Services	445,708	505,814	484,940	20,874
Other Supplemental Services	10,415	0	150,833	(150,833)
Transfers	2,607,019	2,581,883	2,255,887	325,996
Adjustment to Comply with Legal Max	0	0	(365,761)	365,761
Adjustment for Qualifying Budget Credits	0	0	161,961	(161,961)
	<u>6,861,164</u>	<u>6,802,085</u>	<u>\$ 6,802,085</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	340,325	(298,871)		
Unencumbered Cash, Beginning	14,074	354,960		
Prior Year Canceled Encumbrances	<u>561</u>	<u>150</u>		
Unencumbered Cash, Ending	<u>\$ 354,960</u>	<u>\$ 56,239</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,372,573	\$ 1,619,531	\$ 1,566,869	\$ 52,662
County Sources	136,881	101,159	106,359	(5,200)
State Sources	786,159	447,356	453,640	(6,284)
	<u>2,295,613</u>	<u>2,168,046</u>	<u>\$ 2,126,868</u>	<u>\$ 41,178</u>
Expenditures				
Instruction	140,031	252,955	\$ 326,500	\$ (73,545)
Instructional Support Staff	93,458	123,481	133,300	(9,819)
Operations & Maintenance	949,883	1,104,151	1,377,520	(273,369)
Other Supplemental Services	628,447	361,527	0	361,527
Transfers	427,969	411,707	486,249	(74,542)
Adjustment to Comply with Legal Max	0	0	(69,748)	69,748
	<u>2,239,788</u>	<u>2,253,821</u>	<u>\$ 2,253,821</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	55,825	(85,775)		
Unencumbered Cash, Beginning	98,736	154,561		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 154,561</u>	<u>\$ 68,786</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 118,100</u>	<u>\$ 74,000</u>	<u>\$ 74,771</u>	<u>\$ (771)</u>
	<u>118,100</u>	<u>74,000</u>	<u>\$ 74,771</u>	<u>\$ (771)</u>
Expenditures				
Instruction	<u>88,100</u>	<u>98,575</u>	<u>\$ 101,500</u>	<u>\$ (2,925)</u>
	<u>88,100</u>	<u>98,575</u>	<u>\$ 101,500</u>	<u>\$ (2,925)</u>
Receipts Over (Under) Expenditures	30,000	(24,575)		
Unencumbered Cash, Beginning	0	30,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,000</u>	<u>\$ 5,425</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 892,959	\$ 1,128,241	\$ 1,102,973	\$ 25,268
	<u>892,959</u>	<u>1,128,241</u>	<u>\$ 1,102,973</u>	<u>\$ 25,268</u>
Expenditures				
Instruction	1,022,500	1,165,269	\$ 1,310,500	\$ (145,231)
	<u>1,022,500</u>	<u>1,165,269</u>	<u>\$ 1,310,500</u>	<u>\$ (145,231)</u>
Receipts Over (Under) Expenditures	(129,541)	(37,028)		
Unencumbered Cash, Beginning	338,530	208,989		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 208,989</u>	<u>\$ 171,961</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 31,223	\$ 20,000	\$ 39,392	\$ (19,392)
	<u>31,223</u>	<u>20,000</u>	<u>\$ 39,392</u>	<u>\$ (19,392)</u>
Expenditures				
Instruction	7,500	6,966	\$ 50,500	\$ (43,534)
	<u>7,500</u>	<u>6,966</u>	<u>\$ 50,500</u>	<u>\$ (43,534)</u>
Receipts Over (Under) Expenditures	23,723	13,034		
Unencumbered Cash, Beginning	6,535	30,258		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,258</u>	<u>\$ 43,292</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 224,667	\$ 413,248	\$ 388,406	\$ 24,842
County Sources	6,404	8,363	9,096	(733)
Federal Sources	48,111	24,684	0	24,684
Transfers	68,147	0	0	0
	<u>347,329</u>	<u>446,295</u>	<u>\$ 397,502</u>	<u>\$ 48,793</u>
Expenditures				
Instruction	24,212	10,387	\$ 90,000	\$ (79,613)
Instructional Support Staff	599	18,696	50,000	(31,304)
School Administration	0	0	0	0
Operations & Maintenance	8,727	72,864	150,000	(77,136)
Transportation	85,547	114,000	194,000	(80,000)
Other Support Services	3,965	0	0	0
Facility Acquisition & Construction Services	332,728	96,613	0	96,613
	<u>455,778</u>	<u>312,560</u>	<u>\$ 484,000</u>	<u>\$ (171,440)</u>
Receipts Over (Under) Expenditures	(108,449)	133,735		
Unencumbered Cash, Beginning	472,479	364,030		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 364,030</u>	<u>\$ 497,765</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,562	\$ 3,715	\$ 3,880	\$ (165)
State Sources	1,116	850	0	850
	<u>3,678</u>	<u>4,565</u>	<u>\$ 3,880</u>	<u>\$ 685</u>
Expenditures				
Instruction	5,201	0	\$ 8,850	\$ (8,850)
Vehicle Operations, Maintenance Services	462	181	0	181
	<u>5,663</u>	<u>181</u>	<u>\$ 8,850</u>	<u>\$ (8,669)</u>
Receipts Over (Under) Expenditures	(1,985)	4,384		
Unencumbered Cash, Beginning	14,986	13,001		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,001</u>	<u>\$ 17,385</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 116,812	\$ 102,481	\$ 106,284	\$ (3,803)
State Sources	4,864	4,738	4,280	458
Federal Sources	305,749	307,915	293,826	14,089
Transfers	50,000	37,887	0	37,887
	<u>477,425</u>	<u>453,021</u>	<u>\$ 404,390</u>	<u>\$ 48,631</u>
Expenditures				
Operations & Maintenance	0	0	\$ 20,000	\$ (20,000)
Food Service Operation	<u>465,803</u>	<u>457,234</u>	<u>490,000</u>	<u>(32,766)</u>
	<u>465,803</u>	<u>457,234</u>	<u>\$ 510,000</u>	<u>\$ (52,766)</u>
Receipts Over (Under) Expenditures	11,622	(4,213)		
Unencumbered Cash, Beginning	142,906	154,528		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 154,528</u>	<u>\$ 150,315</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instructional Support Staff	1,932	18,849	\$ 20,000	\$ (1,151)
	<u>1,932</u>	<u>18,849</u>	<u>\$ 20,000</u>	<u>\$ (1,151)</u>
Receipts Over (Under) Expenditures	(1,932)	(18,849)		
Unencumbered Cash, Beginning	22,175	20,243		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,243</u>	<u>\$ 1,394</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 61,674	\$ 63,720	\$ 0	\$ 63,720
Transfers	1,512,296	1,463,281	1,425,000	38,281
	<u>1,573,970</u>	<u>1,527,001</u>	<u>\$ 1,425,000</u>	<u>\$ 102,001</u>
Expenditures				
Instruction	1,346,637	1,320,393	\$ 1,504,175	\$ (183,782)
Student Support Services	72,372	67,638	81,500	(13,862)
Operations & Maintenance	5,739	6,990	5,800	1,190
Student Transportation Services	98,140	124,788	110,800	13,988
	<u>1,522,888</u>	<u>1,519,809</u>	<u>\$ 1,702,275</u>	<u>\$ (182,466)</u>
Receipts Over (Under) Expenditures	51,082	7,192		
Unencumbered Cash, Beginning	232,260	283,342		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 283,342</u>	<u>\$ 290,534</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 40,000	\$ (40,000)
Transfers	<u>262,263</u>	<u>270,181</u>	<u>100,000</u>	<u>170,181</u>
	<u>262,263</u>	<u>270,181</u>	<u>\$ 140,000</u>	<u>\$ 130,181</u>
Expenditures				
Instruction	<u>162,263</u>	<u>225,832</u>	<u>\$ 240,400</u>	<u>\$ (14,568)</u>
	<u>162,263</u>	<u>225,832</u>	<u>\$ 240,400</u>	<u>\$ (14,568)</u>
Receipts Over (Under) Expenditures	100,000	44,349		
Unencumbered Cash, Beginning	0	100,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>135</u>		
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>\$ 144,484</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 434,225	\$ 507,687	\$ 516,728	\$ (9,041)
	<u>434,225</u>	<u>507,687</u>	<u>\$ 516,728</u>	<u>\$ (9,041)</u>
Expenditures				
Instruction	230,000	268,911	\$ 266,000	\$ 2,911
Student Support Services	12,000	14,030	15,000	(970)
Instructional Support Staff	12,000	14,030	15,000	(970)
General Administration	26,225	30,662	25,000	5,662
School Administration	12,000	14,030	40,000	(25,970)
Operations & Maintenance	70,000	81,843	75,000	6,843
Student Transportation Services	56,000	65,474	62,000	3,474
Food Service Operation	16,000	18,707	18,728	(21)
	<u>434,225</u>	<u>507,687</u>	<u>\$ 516,728</u>	<u>\$ (9,041)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 278,476	\$ 334,282	\$ 330,172	\$ 4,110
County Sources	48,894	30,775	31,948	(1,173)
State Sources	114,984	37,470	37,470	0
	<u>442,354</u>	<u>402,527</u>	<u>\$ 399,590</u>	<u>\$ 2,937</u>
Expenditures				
Debt Service	<u>461,610</u>	<u>468,372</u>	<u>\$ 468,373</u>	<u>\$ (1)</u>
	<u>461,610</u>	<u>468,372</u>	<u>\$ 468,373</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	(19,256)	(65,845)		
Unencumbered Cash, Beginning	516,251	496,995		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 496,995</u>	<u>\$ 431,150</u>		

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 364,634	\$ 337,377
		<u>364,634</u>	<u>337,377</u>
Expenditures			
Instruction		364,330	375,993
		<u>364,330</u>	<u>375,993</u>
Receipts Over (Under) Expenditures		304	(38,616)
Unencumbered Cash, Beginning		798	1,102
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 1,102</u>	<u>\$ (37,514)</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 4,500	\$ 0
	<u>4,500</u>	<u>0</u>
Expenditures		
Instruction	4,071	2,237
	<u>4,071</u>	<u>2,237</u>
Receipts Over (Under) Expenditures	429	(2,237)
Unencumbered Cash, Beginning	2,664	3,093
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 3,093</u>	<u>\$ 856</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 100,000	\$ 0
	<u>100,000</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	100,000	0
Unencumbered Cash, Beginning	349,092	449,092
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 449,092</u>	<u>\$ 449,092</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 64,963	\$ 69,789
	<u>64,963</u>	<u>69,789</u>
Expenditures		
Instruction	70,038	521
Instructional Support Staff	24,895	22,049
	<u>94,933</u>	<u>22,570</u>
Receipts Over (Under) Expenditures	(29,970)	47,219
Unencumbered Cash, Beginning	59,581	29,802
Prior Year Canceled Encumbrances	<u>191</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 29,802</u>	<u>\$ 77,021</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - Capital Projects
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Capital Projects

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Building Additions	0	2,843
	<u>0</u>	<u>2,843</u>
Receipts Over (Under) Expenditures	0	(2,843)
Unencumbered Cash, Beginning	9,746	9,746
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 9,746</u>	<u>\$ 6,903</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Boys Basketball	\$ 5,528	\$ 4,430	\$ 8,640	\$ 1,318
Volleyball	45	609	316	338
Girls BB	452	5,371	5,218	605
Band	3,521	496	1,549	2,468
Baseball	1,455	2,264	2,721	998
Wrestling	34	4,320	3,174	1,180
Football	1,925	14,979	12,809	4,095
FCA	2,627	15,473	15,854	2,246
Faculty Funds	2,408	3,782	4,488	1,702
Faculty Scholarship	3,298	0	200	3,098
FFA	30,004	29,636	24,684	34,956
TSA	6,056	8,335	13,059	1,332
Juniors	3,249	175	3,035	389
Key Club	1,706	3,846	1,769	3,783
Cross Country	1,189	53	510	732
Track	815	1,551	2,015	351
NHS	764	1,040	480	1,324
NFL	5,028	963	1,408	4,583
Pep Club	4,240	2,010	2,929	3,321
Cheerleaders	528	7,429	5,203	2,754
Renaissance	8,559	1,128	1,789	7,898
SADD	2,135	0	0	2,135
Seniors	212	801	1,013	0
Softball	419	589	373	635
Sophomores	0	8,097	4,867	3,230
STUCO	3,288	11,877	12,440	2,725
STUCO Concessions	340	9,477	9,517	300
Future Business	3,396	9,451	8,214	4,633
Scholars Bowl	90	495	582	3
Tennis	0	221	179	42
Fall Football Concessions	0	12,175	12,137	38
Key Club Popcorn	0	1,285	42	1,243
	<u>93,311</u>	<u>162,358</u>	<u>161,214</u>	<u>94,455</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash		Cash Disbursements	Ending Cash
	Balance	Cash Receipts		Balance
Anthony Elementary School				
Student Council	\$ 623	\$ 2,288	\$ 2,605	\$ 306
SKL	362	0	178	184
Cheerleader	324	0	324	0
K-Kids 5th & 6th	1,638	33	0	1,671
Garden Club	120	0	120	0
FCA	0	75	0	75
	<u>3,067</u>	<u>2,396</u>	<u>3,227</u>	<u>2,236</u>
District Office				
Children's Relief Fund	7,989	107	2,157	5,939
ACS Reward Program	304	0	0	304
Richard Connell Scholarship	358	0	500	(142)
Dalton Holland Scholarship	23,942	0	500	23,442
Golda May Hickey Scholarship	9,460	0	400	9,060
Sam High Scholarship	4,005	0	500	3,505
Gary Coslett Scholarship	6,754	0	400	6,354
Jim Morris Memorial	1,327	0	25	1,302
Shepherd Scholarship	9,190	0	250	8,940
JR & Gertrude Smith Scholarship	22,703	0	1,000	21,703
Sweet Watkins Scholarship	21,397	0	1,000	20,397
NHS/USD 361 Harper Individual Leadership Fund	4,745	0	4,745	0
Harvey Romans Scholarship	10,965	600	1,000	10,565
Laura Clark Scholarship	4,210	0	500	3,710
Randy Warner Memorial	866	0	866	0
Physics Equipment-CHS	8,816	31,887	13,025	27,678
	<u>137,031</u>	<u>32,594</u>	<u>26,868</u>	<u>142,757</u>
Total Agency Funds	<u>\$ 233,409</u>	<u>\$ 197,348</u>	<u>\$ 191,309</u>	<u>\$ 239,448</u>

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Chaparral High School							
Gate Receipts	\$ 11,704	\$ 0	\$ 38,667	\$ 43,945	\$ 6,426	\$ 0	\$ 6,426
School Projects	5,053	0	4,638	628	9,063	0	9,063
	<u>16,757</u>	<u>0</u>	<u>43,305</u>	<u>44,573</u>	<u>15,489</u>	<u>0</u>	<u>15,489</u>
Harper Elementary School							
Gate Receipts	2,747	0	14,105	13,041	3,811	0	3,811
School Projects	6,072	0	7,394	10,619	2,847	0	2,847
	<u>8,819</u>	<u>0</u>	<u>21,499</u>	<u>23,660</u>	<u>6,658</u>	<u>0</u>	<u>6,658</u>
Anthony Elementary School							
School Projects	9,001	0	9,699	10,397	8,303	0	8,303
	<u>9,001</u>	<u>0</u>	<u>9,699</u>	<u>10,397</u>	<u>8,303</u>	<u>0</u>	<u>8,303</u>
Total District Activity Funds	\$ 34,577	\$ 0	\$ 74,503	\$ 78,630	\$ 30,450	\$ 0	\$ 30,450

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

Board of Education

Anthony-Harper Unified School District No. 361

Anthony, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2014**, and the related notes to the financial statement, which collectively comprise **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** basic financial statement, and have issued our report thereon dated October 8, 2014. In our report, our opinion on the financial statement was unqualified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Education
Anthony-Harper Unified School District No. 361

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 8, 2014



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Anthony-Harper Unified School District No. 361
Anthony, Kansas**

Report on Compliance for Each Major Federal Program

We have audited **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** major federal programs for the year ended **June 30, 2014**. **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** compliance.

**Board of Education
Anthony-Harper Unified School District No. 361**

Opinion on Each Major Federal Program

In our opinion, **Anthony-Harper Unified School District No. 361, Anthony, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2014**.

Report on Internal Control Over Compliance

Management of **Anthony-Harper Unified School District No. 361, Anthony, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Anthony-Harper Unified School District No. 361, Anthony, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 8, 2014

ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-13	Receipts	Expenditures	Unencumbered Cash 6/30/14
Department of Education						
Rural Education						
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	84.358	\$ 21,445	\$ 0	\$ 21,445	\$ 21,445	\$ 0
National School Lunch Program	10.553	67,241				
	10.555	240,674				
		307,915	0	307,915	307,915	0
Department of Education						
Title I, Part A Cluster-Cluster						
Title I Grants to Local Educational Agencies	84.010	231,291	0	219,843	231,291	(11,448)
Migrant Education State Grant Program	84.011	66,563	0	52,393	66,563	(14,170)
Improving Teacher Quality State Grants	84.367	49,269	0	36,667	49,269	(12,602)
		347,123	0	308,903	347,123	(38,220)
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	7,029	1,102	7,029	7,425	706
(Passes Through Kansas SRS)						
Department of Health and Human Services						
Medicaid Cluster-Cluster						
Medical Assistance Program	93.778	24,684	0	24,684	24,684	0
Total Federal Awards		\$ 708,196	\$ 1,102	\$ 669,976	\$ 708,592	\$ (37,514)

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unqualified opinion on the financial statement of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And Report On Internal Control Over Compliance Required By OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Anthony-Harper Unified School District No. 361, Anthony, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Title I, Part A Cluster-Cluster	
Title I Grants to Local Educational Agencies	84.010
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Anthony-Harper Unified School District No. 361, Anthony, Kansas**, was determined not to be a low-risk auditee.

**ANTHONY-HARPER UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

There are no prior audit findings.